of the said Act shall, with effect from the 1st day of December 1913, cease to apply to leases for agricultural purposes of immovable property in the following areas :—

1. The Mahim, Bassein and Salsette Talukas of the Thana District.
2. The Pen and Panvel Talukas of the Kolaba District.

RULES UNDER ACT XII OF 1882

SALT

RULES FOR THE REMISSION OF THE DUTY ON SALT USED FOR INDUSTRIAL PURPOSES EXCEPTING SALT USED FOR FLAVOURING OR PRESERVING ARTICLES OF HUMAN CONSUMPTION IN THE BOMBAY PRESIDENCY EXCLUDING SIND AND ADEN

Notn. No. 179, R. D., 19th Jan. 1921, B.G., 1921, Pt. I, p. 188, as amended by Notn. No. 3404-C., R. D., 11th May 1922.

In pursuance of the Notifications of the Government of India in the Finance and Commerce Department Nos. 2112-S. R. and 2114-S. R., dated 20th April 1903, issued under Section 7 of the Indian Salt Act, 1882, and Section 23 of the Sea Customs Act, 1878, respectively, and with the previous sanction of the Governor General in Council, the Governor in Council is pleased to prescribe the following rules for the remission of the duty on salt used for industrial purposes excepting salt used for flavouring or preserving articles of human consumption, in the Bombay Presidency excluding Sind and Aden :—

1. Any manufacturer wishing to be admitted to the concession shall make an application to the Commissioner of Customs, Salt and Excise, stating the process of manufacture in which he intends to use the salt. If he wishes the concession to extend to more than one factory, a separate application must be made in each case.

2. If the application is sanctioned, the manufacturer shall forthwith execute and lodge with the Chief Account Officer of Customs, Salt and Opium, Bombay, an agreement in the form appended to these rules.

3. After the execution of the agreement the manufacturer shall in the first instance provide himself with duty paid salt either (*a*) from an approved firm of importers or (*b*) by purchase in the market. At the close of each quarter the manufacturer shall submit an application for refund of the duty on the salt used, supported by the receipt of the firm from which salt has been purchased, or the permits issued for the removal of the salt, as the case may be.

4. The application for refund of duty shall contain the following particulars :—

(*i*) The balance of salt in store at the beginning of the quarter,

(*ii*) The quantity of salt purchased during the quarter,

(*iii*) The quantity of salt used during the quarter, and on which a refund of duty is applied for,

(*iv*) The balance of salt in hand at the close of the quarter,

(*v*) The quantity, weight and such other details as may be required by the Superintendent of Salt and Excise of the sub-division of products manufactured during the quarter.

(*vi*) A declaration that the salt on which a refund of duty is applied for has been used *bonā fide* in the process of manufacture of within the applicant's factory at and has not been used for any other purpose.

5. The application for refund of duty shall be sent to the officer of the Department of Salt and Excise appointed in this behalf who shall after verifying the figures sent it on to the aforesaid Superintendent for disposal.

6. The manufacturer shall provide and set apart for the storage of the salt purchased for use in the factory, a store-room securely constructed, with a strong door capable of being locked, to the satisfaction of the aforesaid Superintendent. Salt manufactured in the Presidency and that imported should be stored separately in the store-room.

7. The store-room shall not be opened except during daylight, and then only (*a*) for the receipt of salt into store, (*b*) for the preparation by grinding or the issue of salt required for purposes connected with manufacture or (*c*) to allow the stock of salt to be checked by weighment or otherwise by officers of the Department of Salt and Excise. The store-room shall not be opened except by or in the presence of the Manager of the factory $\frac{\text{and}}{\text{or}}$ the Storekeeper of the factory ; the latter shall retain the key of the store-room in his own possession.

8. All spent-lye or other useless refuse containing salt shall be effectually destroyed on or near the premises in such manner as the Deputy Commissioner of Salt and Excise of the Division may direct.

9. The factory may be entered and examined at any time by any officer of the Bombay Salt and Excise Department not below the rank of an Inspector or Sarkarkun, authorised by the aforesaid Superintendent, and due facilities for examining the manufacturer's salt register as well as for checking the stock of salt received, expended and in hand, shall be afforded by the Manager and all servants of the manufacturer. Salt shall be stored in the bags as received from the salt works or depôt and the bags arranged in tiers so as to facilitate checking and weighment.

10. The register referred to in the preceding rule shall be written up daily and signed by the Manager or Storekeeper and shall be in the form hereto annexed. Separate registers shall be maintained for salt manufactured in the Bombay Presidency and for imported salt.

11. The Manager of the factory shall furnish the aforesaid Superintendent through the officer of the Department of Salt and Excise appointed by him for this purpose with a monthly statement, to be posted by the 10th of each following month, showing the opening balance of salt at the beginning of the month, the quantity purchased during the month, the quantity expended during the month, the balance at the close of the month and the weight or quantity or other particulars required by the aforesaid Superintendent, of the article produced for which

salt was used during the month. The manufacturer's book showing the weight or quantity of the article dealt with and the product manufactured shall be open at any time to the inspection of any officer of the Department of Salt and Excise not below the rank of an Inspector or Sarkarkun.

SALT REGISTER.

(See rule 10.)

Register of salt purchased, expended and in store together with the weight or quantity of products manufactured.

Date.	Opening balance of salt.	Quantity of salt received into store.	Total quantity of salt in hand.	Quantity of salt issued and expended.	Closing balance of salt.	Quantity or weight of products manufactured.	Manager's signature.	Remarks.
1	2	3	4	5	6	7	8	9
	M s	M s	M s	M s	M s			

AGREEMENT.

(See rule 2.)

AN AGREEMENT made the day of BETWEEN carrying on the trade or business of at under the name and style of (hereinafter referred to as "the manufacturer" which expression shall unless excluded by or repugnant to the context include his heirs, executors, administrators and assigns) of the one part and the SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as "the Secretary of State" which expression shall unless excluded by or repugnant to the context include his successors in office and assigns) of the other part.

WHEREAS the manufacturer has applied to the Secretary of State for remission of the duty on salt used in the manufacture of AND WHEREAS the Secretary of State has agreed to grant the said application in consideration of the manufacturer executing these presents

2. If the application is sanctioned, the manufacturer shall forthwith execute and lodge with the aforesaid Superintendent an agreement in the form appended to these rules.

3. After the execution of the agreement the manufacturer shall in the first instance provide himself with duty paid salt from a Government salt works or depôt or from a firm of salt dealers approved by the Commissioner in Sind. At the close of each quarter the manufacturer shall submit an application for refund of the duty on the salt used, supported by the receipt of the firm from which salt has been purchased, or the permits issued for the removal of the salt, as the case may be.

4. Applications for refund of duty shall be made to the aforesaid Superintendent and shall contain the following particulars :—

(*i*) The balance of salt in store at the beginning of the quarter,

(*ii*) The quantity of salt purchased during the quarter,

(*iii*) The quantity of salt used during the quarter, and on which the refund of duty is applied for,

(*iv*) The balance of salt in hand at the close of the quarter,

(*v*) The quantity, weight and such other details as may be required by the aforesaid Superintendent of products manufactured during the quarter,

(*vi*) A declaration that the salt on which a refund of duty is applied for has been used *bona fide* in the process of manufacture of within the applicant's factory at . and has not been used for any other purpose.

5. The manufacturer shall provide and set apart, for the storage of the salt purchased for use in the factory, a store-room securely constructed with a strong door capable of being locked, to the satisfaction of the aforesaid Superintendent. Salt manufactured in Sind and that imported should be stored separately in the store-room.

6. The store-room shall not be opened except during daylight, and then only (*a*) for the receipt of salt into store, (*b*) for the preparation by grinding or the issue of salt required for purposes connected with manufacture or (*c*) to allow the stock of salt to be checked by weighment or otherwise by officers of the Department of Salt and Excise. The store-room shall not be opened except by or in the presence of the Manager of the Factory $\frac{\text{and}}{\text{or}}$ the Storekeeper of the factory ; the latter shall retain the key of the store-room in his own possession.

7. All spent-lye or other useless refuse containing salt shall be effectually destroyed on or near the premises in such manner as the aforesaid Superintendent may direct.

8. The factory may be entered and examined at any time by any officer of the Sind Salt and Excise Department not below the rank of an Inspector, authorised by the aforesaid Superintendent, and due facilities for examining the manufacturer's salt register as well as for checking the stock of salt received, expended and in hand, shall be afforded by the Manager and all servants of the manufacturer. Salt shall be stored in

the bags as received from the salt works, depôt or salt dealers and the bags arranged in tiers so as to facilitate checking and weighment.

9. The register referred to in the preceding rule shall be written up daily and signed by the Manager or Storekeeper and shall be in the form hereto annexed. Separate registers shall be maintained for salt manufactured in Sind and for imported salt.

10. The Manager of the factory shall furnish the aforesaid Superintendent with a monthly statement, to be posted by the 10th of each following month, showing the opening balance of salt at the beginning of the month, the quantity purchased during the month, the quantity expended during the month, the balance at the close of the month and the weight or quantity or other particulars required by the aforesaid Superintendent, of the article produced for which salt was used during the month. The manufacturer's book showing the weight or quantity of the article dealt with and the product manufactured shall be open at any time to the inspection of any officer of the Department of Salt and Excise not below the rank of an Inspector.

SALT REGISTER.

(*See rule 9.*)

Register of salt purchased, expended and in store together with the weight or quantity of products manufactured.

Date	Opening balance of salt.	Quantity of salt received into store.	Total quantity of salt in hand.	Quantity of salt issued and expended.	Closing balance of salt.	Quantity or weight of products manufactured.	Manager's signature.	Remarks.
1	2	3	4.	5	6	7	8	9
	M. s.	M. s.	M. s.	M. s.	M. s.			

AGREEMENT.

(*See rule 2*).

AN AGREEMENT made the day of
BETWEEN carrying on the trade or business of
at under the name and style of
(hereinafter referred to as "the manufacturer" which expression shall unless excluded by or repugnant to the context include his heirs, executors, administrators and assigns) of the one part and the SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as "the Secretary of State" which expression shall unless excluded by or repugnant to the context include his successors in office and assigns) of the other part.

WHEREAS the manufacturer has applied to the Secretary of State for remission of the duty on salt used in the manufacture of

AND WHEREAS the Secretary of State has agreed to grant the said application in consideration of the manufacturer executing these presents and performing and observing the conditions hereinafter mentioned. NOW IT IS HEREBY AGREED BY AND BETWEEN THE PARTIES HERETO AS FOLLOWS :—

(1) The manufacturer shall be bound by and observe the rules for the time being in force for the remission of duty on salt issued for industrial purposes.

(2) The salt in respect of which a refund is claimed shall *bona fide* have been used for the purposes of in the manufacturer's factory at and shall not at any time be used for any other purpose.

(3) The manufacturer shall pay the sum of one hundred rupees (Rs. 100) yearly to the Sind Salt and Excise Department to cover the costs of inspection and other departmental expenses at such time and place and in such manner as the Commissioner in Sind may prescribe in this behalf.

Provided that if the manufacturer be admitted to a concession both in regard to imported salt and also in regard to manufatured salt, not more than a single such fee of Rs. 100 shall be payable for each factory at work.

Provided further that no refund of the fee shall be granted for the unexpired portion of any year in which this agreement shall be determined.

(4) If in the opinion of the Secretary of State any default in the performance of or breach of the conditions herein contained and on the part of the manufacturer to be performed and observed has occured the Secretary of State may require as a condition of the continuance of this agreement that the manufacturer shall in addition to the moneys payable under clause 3 pay such further sum as may be fixed by the Secretary of State for the maintenance of a preventive establishment at the aforesaid factory and that the manufacturer shall refund any duty remitted for any quarter in which such breach or default shall have occurred or continued.

(5) On the determination of this agreement under the provisions of clause 4 the manufacturer shall not be entitled to any refund for the quarter in which such determination shall have occurred, and shall be bound to refund any duty remitted for any quarter in which any breach or default as aforesaid shall have occurred or continued and shall be responsible for any loss or damage incurred by reason of any breach or default as aforesaid.

(6) The manufacturer performing and observing the conditions of this agreement, shall be entitled to a refund of salt duty to the extent and in the manner and on the conditions prescribed in the

aforesaid rules for such period as the Secretary of State shall choose to continue this concession.

IN WITNESS WHEREOF the said manufacturer has hereunto set his hand and Commissioner in Sind hath by order of the Honourable the Governor of Bombay in Council set his hand and the seal of his office the day and year first above written.

Signed by

Esquire,

in the presence of

1.———————————

2.———————————

Signed sealed and

delivered by

Esquire,

Commissioner in Sind for and on behalf of the Secretary of State in Council in the presence of

1.———————————

1.———————————

RULES AND ORDERS UNDER ACT XV OF 1882

PRESIDENCY SMALL CAUSE COURTS

RULES OF PROCEDURE AND PRACTICE OF THE COURT OF SMALL CAUSES OF BOMBAY

Notn. No. 856, High Court, 2nd Apr. 1909, B. G., 1909, Pt. I, p. 592, as amended by Notns. No. 2076, High Court, 9th Sept. 1910, No. 389, High Court, 23rd Jan. 1914, No. 1417, High Court, 13th July 1915, No. 1412, High Court, 14th Sept. 1917, No. 565, High Court, 21st Feb. 1920, No. 2307, High Court, 24th Aug. 1920, No. 4331, High Court, 23rd Dec. 1920 and No. 2819, High Court 17th Sept. 1921.

The following are the Rules of Procedure and Practice of the Court of Small Causes of Bombay framed by the High Court under the Presidency

N.B.—(1) This agreement should be stamped with an 8 anna stamp.
(2) This agreement does not require registration.